

Subject 106

Amended Returns

These instructions are for those who filed a tax return then realized they need to make changes to that return. If there are errors in the calculations, the Individual Income Tax Section normally will correct them. If forms and schedules were left out, the Income Tax Section will request additional information from you. You need not file an amended return.

However, if you did not report some income, claimed deductions or credits you should not have claimed, or failed to claim some deductions or credits you are entitled to, you should file an amended return.

The amended form used to correct your original filing is Form AR1000A for full-year residents or Form AR1000ANR for part-year or non-residents. Amended returns reporting a tax due amount will be charged interest.

The Form AR1000A has four columns. Columns A and B, Part 1, are used to report amounts from the original return. Columns A and B, Part 2, are used to report the corrected figures. The AR1000ANR has six columns – Column C in Parts 1 and 2 is to report Arkansas income only.

At the end of the form you must explain the specific changes being made on the return. If the changes involve other schedules or forms, attach them to the amended forms. For example, if you are filing an amended return because you now want to claim the Child Care Credit, you must attach Federal Form 2441 to show how the credit was figured.

To claim a refund, the amended return must be filed within three years from the date your original return was filed, or within two years from the date you paid your tax, whichever is later.

Be sure to include your name, address, and Social Security Number on the return. Also, if you are filing more than one return, mail each in a separate envelope to the Individual Income Tax Section.

Your federal tax liability may be affected by a change made on your state income tax return. In certain cases on your federal return you report either the amount of state refund you received, or the amount of state tax paid.